

1999 Schedule CF

Computation of amounts to report on Form 37-S under composite filing method

Name of partnership or S corporation					Federal employer identification number	
Address of partnership or S corporation			City	State	Zip Code	
Name and address of North Dakota Tax Matters Person				Phone number of North Dakota Tax Matters Person		
Column A Social security number	Column B Name and address of partner/shareholder	Column C Distributive share of North Dakota income or loss	Column D Federal income tax liability (Column C x 39.6%)	Column E North Dakota income tax liability (Column D x 14%)	Column F Estimated tax paid (Form 400-ES)	Column G Underpayment interest (Form 400-UT)
Total - Add the separate amounts for all partners/shareholders. See instructions for where to enter these amounts on Form 37-S						

Attach a copy of pages 1 and 2 of Form 58 or Form 60, whichever applies

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1999 **Schedule CF** instructions

Important—Please read the *Income Tax Guideline: Composite Filing Method* before completing Schedule CF. The guideline explains the eligibility conditions and applicable procedures for composite filing

Purpose of schedule

This schedule must be completed and attached to North Dakota Form 37-S by a partnership or S corporation electing to file a composite North Dakota individual income tax return on behalf of two or more of its eligible partners or shareholders. See “Eligible Partners/Shareholders” in the *Income Tax Guideline: Composite Filing Method*.

See **How to prepare Form 37-S** below for instructions on how to complete Form 37-S under the composite filing method.

How to prepare Schedule CF

Enter the name, address and federal employer identification number of the partnership or S corporation in the top portion of Schedule CF.

Also enter the name, address and phone number of the North Dakota Tax Matters Person. If the partnership or S corporation designated a person other than a general partner or corporate officer as the North Dakota Tax Matters Person, North Dakota Form 500 must be completed and attached to the composite return. See “North Dakota Tax Matters Person” in the *Income Tax Guideline: Composite Filing Method*.

Columns A and B

Enter the name, address and social security number of each partner or shareholder included in the composite return.

Column C

Enter each partner's or shareholder's distributive share of North Dakota income (loss) from the partnership or S corporation. The North Dakota income (loss) of a partnership is determined on Form 58, North Dakota Partnership Return Of Income. The North Dakota income (loss) of an S corporation is determined on Form 60, North Dakota Small Business Corporation Income Tax Return.

Column D

Compute the federal income tax liability for each partner or shareholder by multiplying each partner's or shareholder's share of North Dakota income (in Column C) by 39.6% (.396) and enter the result. If there is a loss in Column C, enter zero.

Column E

Compute the North Dakota net income tax liability for each partner or shareholder by multiplying each partner's or shareholder's federal income tax liability (in Column D) by 14% (.14) and enter the result.

Column F

Enter the amount of estimated North Dakota income tax, if any, that the partnership or S corporation paid on behalf of each partner or shareholder. The amount of estimated tax to be paid must be determined on an individual basis using Form 400-ES. See “Estimated Tax” in the *Income Tax Guideline: Composite Filing Method*.

Column G

Enter the amount of interest, if any, that the partnership or S corporation computed on behalf of each partner or shareholder for underpayment of estimated North Dakota income tax. The amount of underpayment interest must be computed on an individual basis using Form 400-UT.

How to prepare Form 37-S

The following instructions apply for purposes of completing Form 37-S under the composite filing method.

General instructions

Enter in the taxpayer identification area the name, address and federal employer identification number of the partnership or S corporation.

Do not check “Yes” or “No” to the question “Were you required to pay estimated federal income tax for 1999?”

Do not check any box under **Filing status**.

Check “Nonresident” under **Filing category**.

For the **School district code**, enter “54-000”. For the **Income source code**, enter the applicable number from the list on page 4 of the individual income tax return instruction booklet.

Important: Check the box next to “Dept. use only (CF)” in the shaded area in the upper right-hand portion of Form 37-S.

Specific line instructions to Form 37-S

Disregard the instructions to lines A through 6 printed on the face of Form 37-S as well as in the individual income tax return instruction booklet. Instead, complete these lines as follows:

Lines A and B

Enter on both of these lines the total from Column C, Schedule CF.

Line 1

Enter on this line the total from Column D, Schedule CF.

Line 2

Enter on this line the total from Column E, Schedule CF. Disregard the instruction on completing and attaching the Adjustment Schedule (Form 37-S).

Line 3

Enter -0- on this line and go to line 4.

Line 4

Enter the amount from line 2.

Line 5

Enter -0- on this line and go to line 6.

Line 6

Enter on this line the total from Column F, Schedule CF.

Lines 7 through 17

Complete these lines according to the instructions printed on the face of Form 37-S as well as in the individual income tax return instruction booklet.

Line 18

Enter on this line the total from Column G, Schedule CF. This amount will either reduce the refund or increase the balance due on the return.

Signature

Form 37-S must be signed by the North Dakota Tax Matters Person.

Attachments

The following must be attached to Form 37-S:

- This schedule, Schedule CF; and
- A copy of pages 1 and 2 of North Dakota Form 58 or Form 60, whichever applies.

Due date

If the taxable year of the individuals included in the composite return is the 1999 calendar year, the composite return must be filed on or before April 15, 2000. If the taxable year of the individuals included in the composite return is a fiscal year, the composite return must be filed on or before the 15th day of the fourth month following the end of the fiscal year.

Extension of time to file. To request an extension of time to file a composite return, complete North Dakota Form F-101 and file it on or before the due date. This is not an automatic extension. There must be good cause for requesting an extension of time to file. **Note: Disregard the instructions on Form F-101 with respect to a federal extension. A federal extension is not recognized for composite filing purposes.**